

KDE/GASB Guidelines for Recording Assets by Function

Department/Class	LAND	BUILDINGS	TECHNOLOGY	VEHICLES	GENERAL OTHER
1100 Instructional	schools	schools	student and teacher	drivers education vehicles	band instruments, athletic equipment projectors
2100 Student Support Services			equipment specifically for student support staff	staff vehicles	equipment specifically for student support staff
2200 Instructional Staff Support Services			equipment specifically for instructional staff	staff vehicles	equipment specifically for instructional staff
2300 District Admin			copiers and equipment specifically for superintendent	superintendent and staff vehicles	equipment/furniture for superintendent and staff
2400 School Admin Support Services	central office	central office	copiers and business equipment specifically for school office	staff vehicles	school/principal office furniture
2500 Business Support Services			copiers and business equipment specifically for finance office		equipment specifically for business office
2600 Plant Operations and Maintenance			copiers and business equipment specifically for maintenance	maintenance trucks and cars	rolling stock items such as mowers, carts, trailers, tractors cleaning equipment-floor scrubbers
2700 Student Transp			Copiers and business equipment specifically for the bus garage	buses and other vehicles	bus garage equipment/furniture tools for bus garage
2800 Central Office Support Services	bus garage	bus garage	Copiers and business equipment specifically for the central office	staff vehicles	central office equipment/furniture
3100 Food Services			food service equipment	food service vehicles	food service
3200 Day Care			day care equipment	day care vehicles	day care equipment
3300 Community Services Operations			community service equipment	community service vehicles	community service equipment
3400 Adult Education	If purchased by funds other than Adult Ed. Funds	If constructed by funds other than Adult Ed. funds	adult ed equipment	adult ed vehicles	adult ed equipment

NOTE:

- (1) Recommended guidelines for assets purchased and used specifically for a function/department. Allocation of an asset between functions (departments) requires a separate asset record for each function (department).
- (2) Assets transferred to different functions (departments) will require a manual adjustment to the Depreciation Expense Org Code. Coding frequently transferred assets to a commonly used function (department) may be considered. I.E. Computers are quite frequently transferred and may need to be coded to 1100 unless purchased specifically for a function.